

### **ABSTRACT**

Lumbar and thoracic spinal implants comprised of substantially cancellous bone and ~~or~~ calcaneus are disclosed. The graft lumbar and thoracic spinal implants have sufficient load bearing capacity to withstand the loads of the lumbar and thoracic spine. One particular embodiment of the present invention includes cutting a portion of the calcaneus from a donor in a size and shape for insertion between two vertebral bodies, and cutting the portion to provide two or more subsections to provide an implant for use in a transforaminal lumbar interbody fusion or posterior interbody lumbar fusion, each implant including a thin layer of cortical calcaneus bone formed integral and partially surrounding a core of cancellous calcaneus bone.